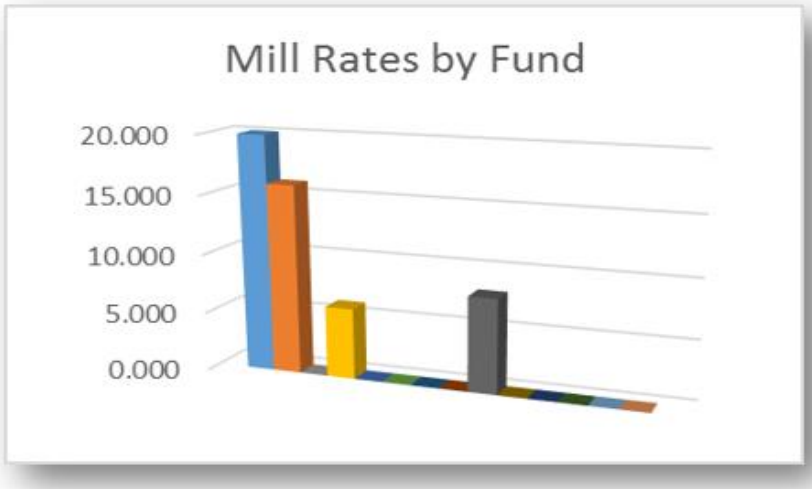
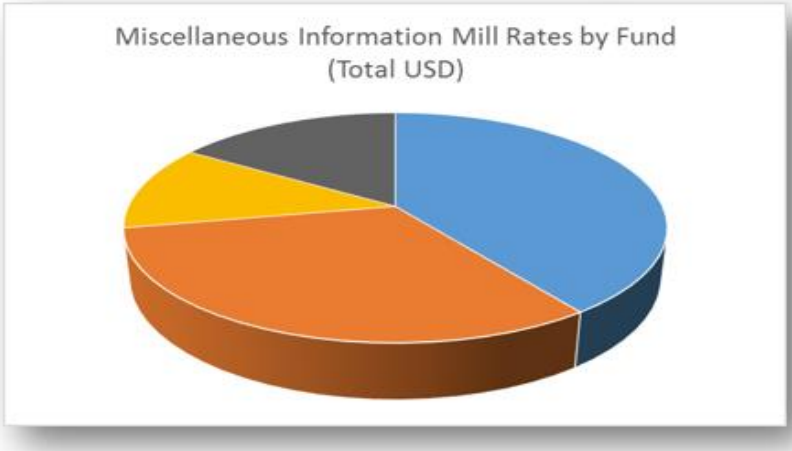
BUDGET AT A GLANCE

2016-17





USD 350 - St. John-Hudson

School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

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USD# 350

Summary of Total Expenditures By Function (All Funds)

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	3,162,500	65%	3,105,492	62%	-2%	3,595,962	68%	16%
Student Support Services	31,835	1%	140,094	3%	340%	34,000	1%	-76%
Instructional Support Services	218,385	4%	198,028	4%	-9%	219,708	4%	11%
Administration & Support	547,052	11%	552,750	11%	1%	515,879	10%	-7%
Operations & Maintenance	567,092	12%	590,618	12%	4%	582,147	11%	-1%
Transportation	170,327	3%	154,450	3%	-9%	125,650	2%	-19%
Food Services	177,616	4%	179,157	4%	1%	227,320	4%	27%
Capital Improvements	27,343	1%	0	0%	-100%	0	0%	0%
Debt Services	0	0%	59,408	1%	0%	0	0%	-100%
Other Costs	724	0%	0	0%	-100%	0	0%	0%
Total Expenditures*	4,902,874	100%	4,979,997	100%	2%	5,300,666	100%	6%
Amount per Pupil	$14,211		$15,211		7%	$16,063		6%
Current Expenditures**	4,567,247	100%	4,513,993	100%	-1%	4,698,666	100%	4%
Amount per Pupil	$13,238		$13,787		4%	$14,238		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	3,026,532	62%	3,085,996	62%	0%	3,200,962	60%	-2%
Instruction*** (Current Expenditures)	3,026,532	66%	3,085,996	68%	2%	3,200,962	68%	0%

** The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

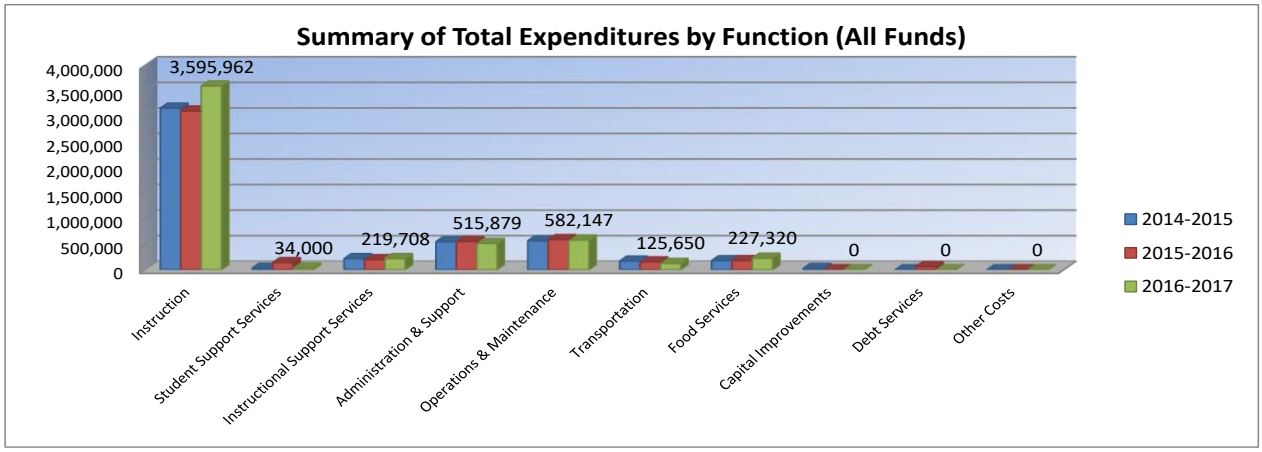
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



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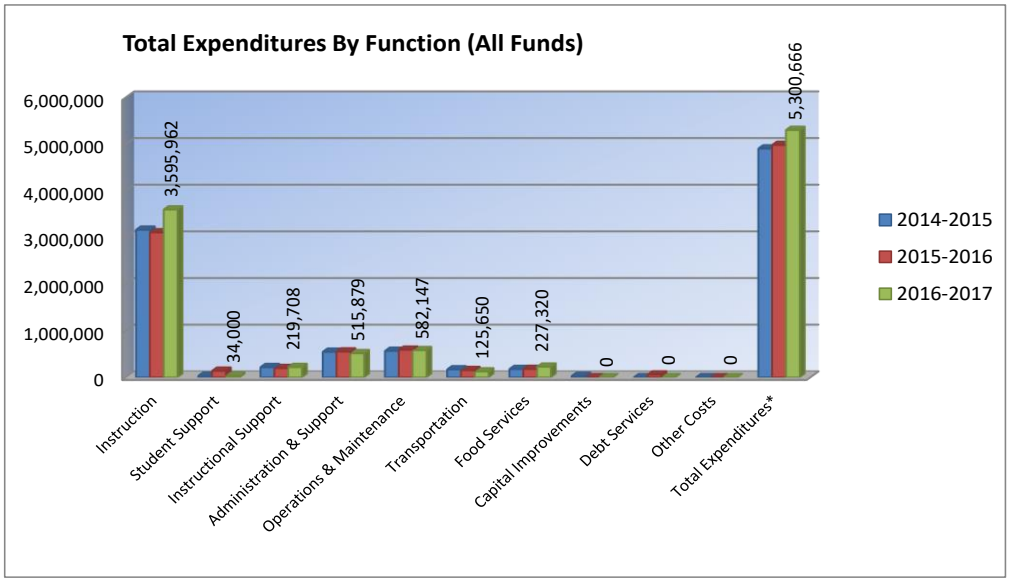
Total Expenditures By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	3,162,500	3,105,492	3,595,962
Student Support	31,835	140,094	34,000
Instructional Support	218,385	198,028	219,708
Administration & Support	547,052	552,750	515,879
Operations & Maintenance	567,092	590,618	582,147
Transportation	170,327	154,450	125,650
Food Services	177,616	179,157	227,320
Capital Improvements	27,343	0	0
Debt Services	0	59,408	0
Other Costs	724	0	0
Total Expenditures*	4,902,874	4,979,997	5,300,666

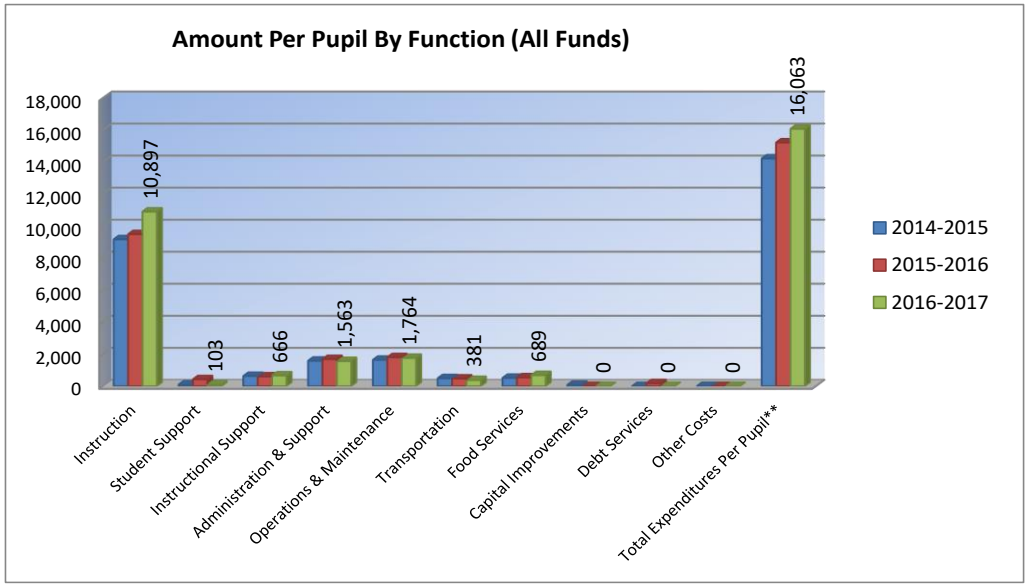


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

Total Expenditures Amount Per Pupil By Function (All Funds)

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Instruction	9,167	9,485	10,897
Student Support	92	428	103
Instructional Support	633	605	666
Administration & Support	1,586	1,688	1,563
Operations & Maintenance	1,644	1,804	1,764
Transportation	494	472	381
Food Services	515	547	689
Capital Improvements	79	0	0
Debt Services	0	181	0
Other Costs	2	0	0
Total Expenditures Per Pupil**	14,211	15,211	16,063
Enrollment (FTE)*	345.0	327.4	330.0

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



***The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.*

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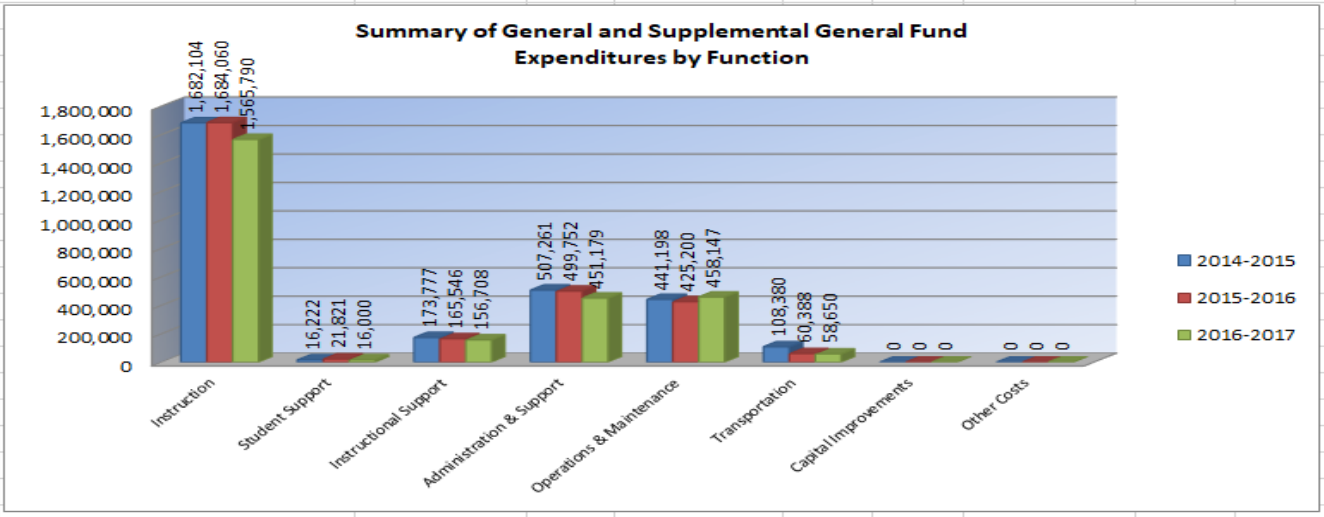
Summary of General and Supplemental General Fund Expenditures by Function

	2014-2015 Actual	% of Tot	2015-2016 Actual	% of Tot	% inc/ dec	2016-2017 Budget	% of Tot	% inc/ dec
Instruction	1,682,104	57%	1,684,060	59%	0%	1,565,790	58%	-7%
Student Support	16,222	1%	21,821	1%	35%	16,000	1%	-27%
Instructional Support	173,777	6%	165,546	6%	-5%	156,708	6%	-5%
Administration & Support	507,261	17%	499,752	17%	-1%	451,179	17%	-10%
Operations & Maintenance	441,198	15%	425,200	15%	-4%	458,147	17%	8%
Transportation	108,380	4%	60,388	2%	-44%	58,650	2%	-3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,928,942	100%	2,856,767	100%	-2%	2,706,474	100%	-5%
Amount per Pupil	$8,490		$8,726		3%	$8,201		-6%

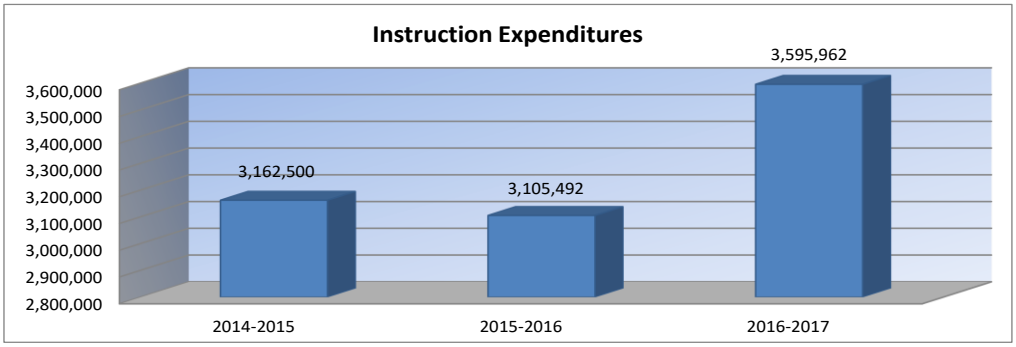
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 350

Instruction Expenditures (1000)

	2014-2015 Actual		2015-2016 Actual	% inc/ dec		2016-2017 Budget	% inc/ dec
General	1,566,176		1,474,988	-6%		1,368,016	-7%
Federal Funds	125,130		130,336	4%		166,278	28%
Supplemental General	115,928		209,072	80%		197,774	-5%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	277,900		276,150	-1%		321,000	16%
Bilingual Education	10,000		7,395	-26%		10,000	35%
Virtual Education	0		0	0%		0	0%
Capital Outlay	135,968		19,496	-86%		395,000	1926%
Driver Education	1,700		3,627	113%		7,296	101%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
Food Service	0		0	0%		0	0%
Professional Development	0		0	0%		0	0%
Parent Education Program	0		0	0%		0	0%
Summer School	0		0	0%		0	0%
Special Education	530,808		583,949	10%		762,579	31%
Cost of Living	0		0	0%		0	0%
Vocational Education	144,035		144,349	0%		176,000	22%
Gifts/Grants	1,654		4,781	189%		3,551	-26%
Special Liability	0		0	0%		0	0%
School Retirement	0		0	0%		0	0%
Extraordinary Growth Facilities	0		0	0%		0	0%
Special Reserve	0		0	0%			
KPERS Spec. Ret. Contribution	154,924		139,573	-10%		188,468	35%
Contingency Reserve	0		0	0%			
Text Book & Student Material	9,846		21,362	117%			
Activity Fund	88,431		90,414	2%			
Bond and Interest #1	0		0	0%		0	0%
Bond and Interest #2	0		0	0%		0	0%
No-Fund Warrant	0		0	0%		0	0%
Special Assessment	0		0	0%		0	0%
Temporary Note	0		0	0%		0	0%
SUBTOTAL	3,162,500		3,105,492	-2%		3,595,962	16%
Enrollment (FTE)*	345.0		327.4	-5%		330.0	1%
Amount per Pupil	9,167		9,485	3%		10,897	15%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	3,162,500		3,105,492	-2%		3,595,962	16%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

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Sources of Revenue and Proposed Budget for 2016-17

Fund	2016-17 Amount Budgeted	July 1, 2016 Cash Balance	Estimated Sources of Revenue--2016-17 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2017 Cash Balance
General	3,127,578	0	3,047,711	0	1,000	0	78,867	0
Supplemental General	981,774	17,252	141,866			0	822,656	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	0	0		0	xxxxxxxxxxx	0	0	0
Adult Supplemental Education	0	0			xxxxxxxxxxx	0	0	0
At Risk (K-12)	323,700	52,185		0	xxxxxxxxxxx	280,000	0	8,485
Bilingual Education	10,000	0		0	xxxxxxxxxxx	10,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	602,000	365,796		0	0	0	240,105	3,901
Driver Training	7,296	5,856	1,440	0	xxxxxxxxxxx	0	0	0
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	222,320	48,048	1,492	106,697	0	20,000	46,592	509
Professional Development	31,000	21,023		0	xxxxxxxxxxx	10,000	0	23
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	793,579	146,466	0	0	xxxxxxxxxxx	652,000	0	4,887
Vocational Education	176,000	16,471	0	0	xxxxxxxxxxx	160,000	0	471
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	3,551	3,551					0	0
Textbook & Student Materials Revolving		18,176						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	253,468	0				253,468		XXXXXXXX
Contingency Reserve		55,000						XXXXXXXX
Activity Funds		1,204						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0		0	0
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	171,278	29,733	xxxxxxxxxxx	171,278	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	29,733
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	6,703,544	780,761	3,192,509	277,975	1,000	1,385,468	1,188,220	48,009
Less Transfers	1,385,468							
TOTAL Budget Expenditures	$5,318,076							

Sources of Revenue - - State, Federal, Local

	2014-2015	2015-2016	2016-2017
State Revenues	2,968,952	3,103,764	3,192,509
Federal Revenues	271,433	243,879	277,975
Local Revenues*	1,702,290	1,611,038	1,189,220
Total Revenues	4,942,675	4,958,681	4,659,704
Revenues Per Pupil	14,327	15,146	14,120

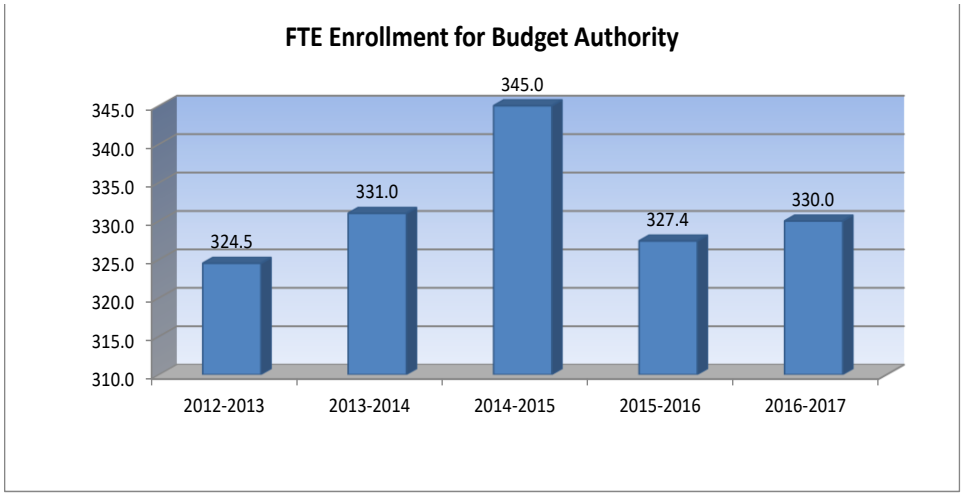
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

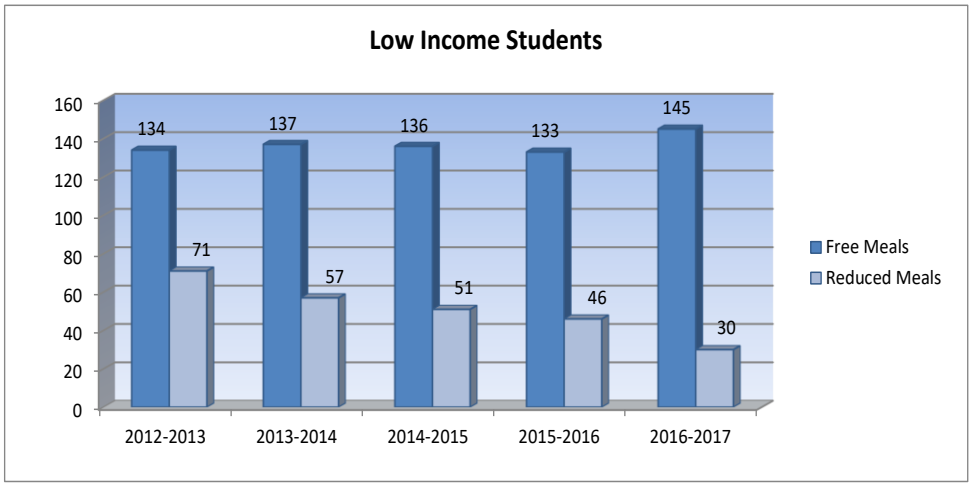
*Excludes "Transfers" to avoid duplication of revenue.

USD# 350

Enrollment Information

	2012-2013 Actual	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Budget	% inc/ dec
Enrollment (FTE)*	324.5	331.0	2%	345.0	4%	327.4	-5%	330.0	1%
Number of Students - Free Meals	134	137	2%	136	-1%	133	-2%	145	9%
Number of Students - Reduced Meals	71	57	-20%	51	-11%	46	-10%	30	-35%



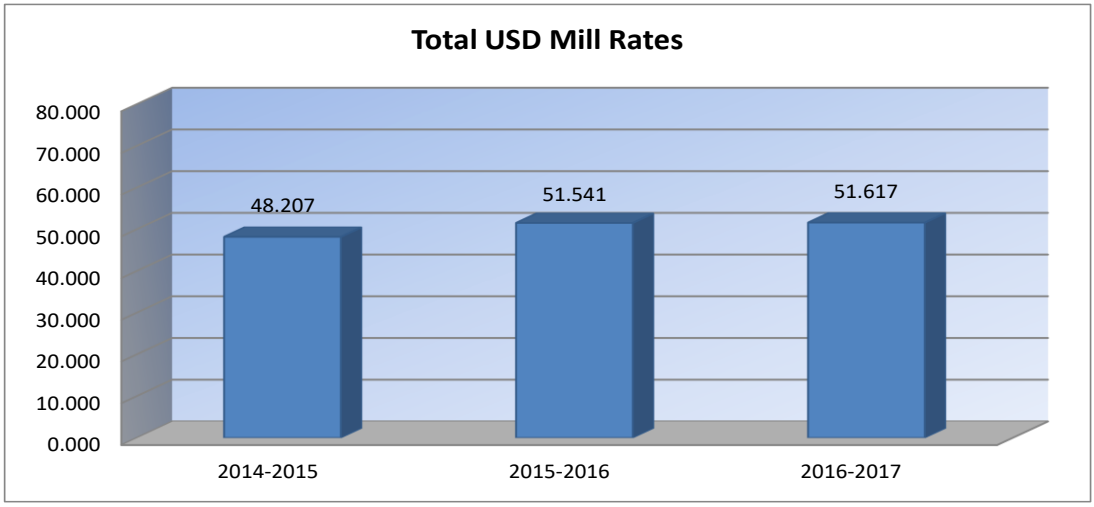


*FTE for state aid and budget authority purposes for the general fund.

USD# 350

Miscellaneous Information
Mill Rates by Fund

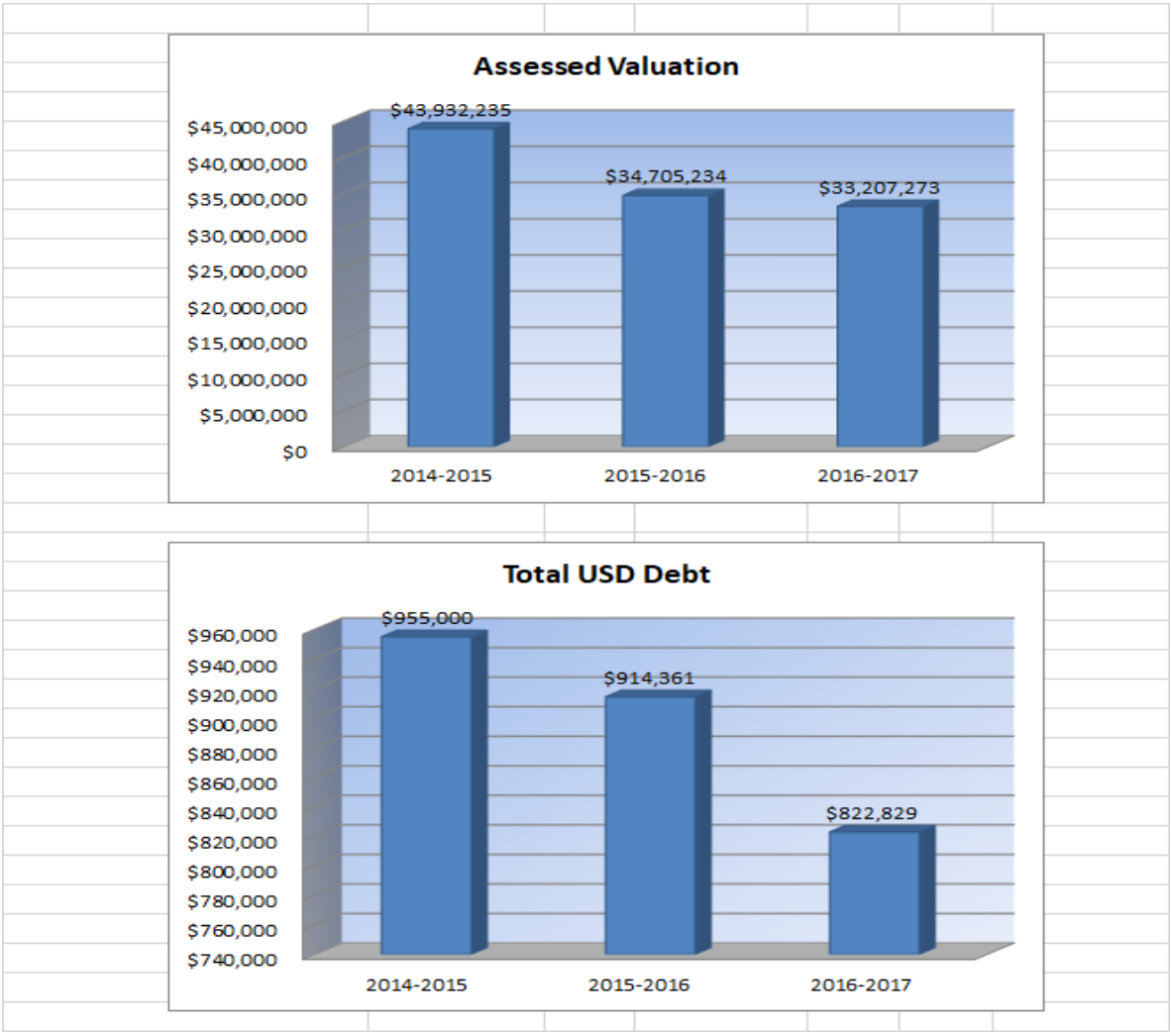
	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
General	20.000	20.000	20.000
Supplemental General	21.714	23.548	24.617
Adult Education	0.000	0.000	0.000
Capital Outlay	6.493	7.993	7.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
TOTAL USD	**48.207**	**51.541**	**51.617**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	2.997	2.997	3.000
Rec Comm Employee Bnfts	0.723	0.719	0.721
TOTAL OTHER	**3.720**	**3.716**	**3.721**



USD# 350

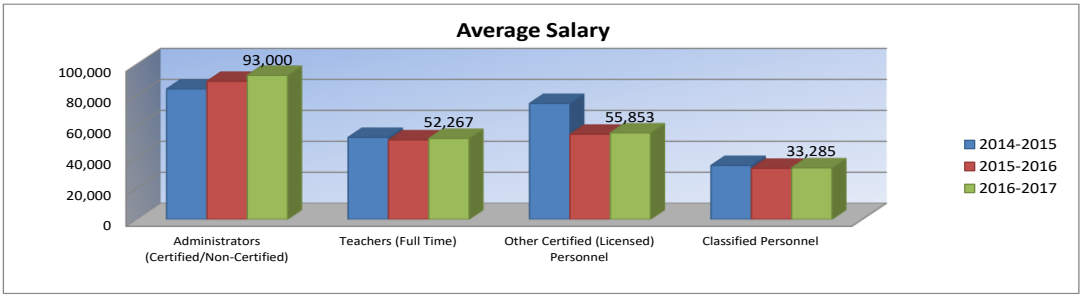
Other Information

	2014-2015 Actual	2015-2016 Actual	2016-2017 Budget
Assessed Valuation	$43,932,235	$34,705,234	$33,207,273
Bonded Indebtedness	955,000	914,361	822,829



USD# 350
AVERAGE SALARY

	2014-15 Actual			2015-16 Actual			2016-17 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	3.0	252,575	84,192	3.0	267,442	89,147	2.0	186,000	93,000
Teachers (Full Time)	24.5	1,296,509	52,919	26.0	1,335,039	51,348	26.0	1,358,947	52,267
Other Certified (Licensed) Personnel	3.9	291,879	74,841	4.3	236,389	54,974	4.6	256,924	55,853
Classified Personnel	17.0	591,702	34,806	17.0	560,606	32,977	17.0	565,840	33,285
Substitutes/Temporary Help	XXXXX	115,396	XXXXXXXXX	XXXXX	106,175	XXXXXXXXX	XXXXX	110,000	XXXXXXXXX



DEFINITIONS

Administrators: *Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): *Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: **Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: **Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans***, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)****.

*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. ***Generally*** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

**FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

***Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

****Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

KSDE Website Information Available

K-12 Statistics (Building, District or State Totals) website below:

http://svapp15586.ksde.org/k12/k12.aspx

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications website below:

http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

http://ksreportcard.ksde.org/

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses